

YEAR-END REPORTING (1/09)

Deadlines for Calendar Year Reporting

Each district is required to complete the following at the end of each calendar year (see BWSR policy on page 2 for penalties and details associated with reporting.):

1. eLINK4Web Reporting requirements must be completed by **February 1**. These reports must comply with grant agreements and any other BWSR policies, notifications, or requirements.
2. Annual Website Reporting. The district website must have the following elements posted to the district website by **March 15**:
 - a. Annual Report:
 - (1) Introductory statement about the district.
 - (2) Description of services provided by the district.
 - (3) Listing of supervisors, their offices, and meeting schedule (updated throughout the year if necessary).
 - (4) Office personnel and cooperating agencies.
 - (5) Narrative about the year's activities and/or anything else necessary to emphasize the accomplishments of the district (including land treatment accomplishments, promotional activities, soil survey programs, soil stewardship efforts, etc.). A district may use eLINK generated reports to document accomplishments.
 - b. Annual Plan of Work (please refer to the Planning section of the SWCD Operational Handbook for more specific details) which must include:
 - (1) Plan of work for the upcoming year.
 - (2) Budget for upcoming year.
 - c. Most Recent Audit.
 - d. Previous Twelve Months of Meeting Minutes
3. Financial Statement. Two copies of the Financial Statement must be mailed to the BWSR Central Office by **March 15**. Financial Statements must include the following:
 - (1) Combined Balance Sheet. (Statement of Net Assets and Governmental Fund Balance Sheet)
 - (2) Income Statement (Statement of Activities and Governmental Fund Revenues, Expenditures and Changes in Fund Balance.)
 - (3) Budgetary Comparison Statement
 - (4) Notes to the Financial Statement.
 - (5) Management's Discussion and Analysis (The Financial Statement templates, including instructions for completing all components of the Financial Statement, are sent to districts annually by the BWSR Central Office.)

Distribution of Calendar Year Reporting

1. Two copies of the Financial Statement must be mailed to the BWSR Central Office. BWSR staff will forward one copy to the Office of the State Auditor.
2. Sending hard copies of Annual Reports to BWSR is unnecessary; however, districts should notify BWSR and local conservation partners when the information is posted on the district's website. These notifications can be an e-mail, post card, newsletter or memo including a link to where the information is posted. A suggested distribution of these notifications is:
 - a. BWSR State Office.
 - b. BWSR Regional Board Conservationist.
 - c. NRCS Area Conservationist.
 - d. NRCS State Office.
 - e. County commissioners, legislators, newspaper editors, and cooperating agencies. Printed copies should be made available to the public if requested.
3. BWSR and partners should also be notified when districts post the Annual Plan of Work on their websites. These notifications should be sent to:
 - a. BWSR State Office.
 - b. BWSR Regional Board Conservationist.
 - c. NRCS Area Conservationist.
 - d. NRCS State Office.

BWSR Policy Establishing Reporting Requirements for State Grant Allocations

"Any Soil and Water Conservation District (SWCD) requesting grants from the Board of Water and Soil Resources (BWSR) must submit anAnnual Report containing a statistical and financial report in the manner prescribed by the BWSR. These reports must be posted on the district's website no later than **March 15th**.....All grants for which funding is requested will be withheld until such time as the reports are posted as required. In addition, grant funding will be reduced by five percent if the eLINK4Web requirements are not met by the established due date (**February 1**) with an additional five percent reduction for each month delay. If errors are found in the financial reports, they will be returned for correction. Districts will be given 30 days from the date of notification by BWSR to make the necessary changes and to resubmit the reports. After that date, grants will be delayed and/or penalties deducted. In no case will an SWCD receive funding if the required reports are not received by the BWSR within 90 days after the **March 15** due date (**June 15**).

Adopted by BWSR on February 27, 1991
Revised January 2009